

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
AUTHORITY OF FREEPORT AREA OF BATAAN (AFAB)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-
III. Energy	-	473	-	473	-	511	-	511
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	473	-	473	-	511	-	511
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-
IV. Manufacturing	15,741	135,046	540,734	691,521	17,002	145,861	692,507	855,369
Manufacturing (Chemicals, etc.)	-	738	116	854	-	797	149	946
Manufacturing (Food, Food Processing, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	2,959	29,631	375,282	407,872	3,196	32,004	480,616	515,816
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	12,157	19,379	135,942	167,477	13,130	20,931	174,098	208,159
Manufacturing (Metals, Steel, etc.)	-	3,282	232	3,514	-	3,545	297	3,842
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	-	57,077	-	57,077	-	61,648	-	61,648
Manufacturing (Personal Goods, etc.)	-	-	10,486	10,486	-	-	13,429	13,429
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	-	-	614	614	-	-	786	786
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	626	24,939	18,062	43,627	676	26,936	23,132	50,744
V. Mining and Quarrying	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-
VII. Services	-	24,530	36,354	60,883	-	26,985	46,558	73,543
Services (Banking, Financing, etc.)	-	-	-	-	-	-	-	-
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	-	-	-	-	-	-	-	-
Services (Call Center, BPO, etc.)	-	2,298	-	2,298	-	2,528	-	2,528
Services (Canteen and Restaurant Operation, etc.)	-	32	-	32	-	35	-	35
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	-	21,881	-	21,881	-	24,071	-	24,071
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	-	-	-	-	-	-	-	-
Services (Other General Services)	-	-	-	-	-	-	-	-
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	-	114	-	114	-	126	-	126
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	-	-	25,439	25,439	-	-	32,580	32,580
Services (Wholesale, Retail, Trading, etc.)	-	205	10,914	11,119	-	225	13,978	14,203
VIII. Tourism	-	-	-	-	-	-	-	-
Tourism (Accommodation, Hotels, Resort, etc.)	-	-	-	-	-	-	-	-
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Total	15,741	160,049	577,087	752,878	17,002	173,357	739,064	929,423

¹ The 2016 projections of investment tax expenditure for incentives on income tax are computed using the 2015 - 2016 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projection on investment tax expenditure for incentives on customs duties is computed using the 2015 - 2016 growth rate of value of imports of the Philippine Economic Zone Authority (PEZA).

² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
BASES CONVERSION DEVELOPMENT AUTHORITY (BCDA)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-
IV. Manufacturing	-	-	-	-	-	-	-	-
Manufacturing (Chemicals, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Food, Food Processing, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Metals, Steel, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Goods, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	-	-	-	-	-	-	-	-
V. Mining and Quarrying	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-
VII. Services	3,144	-	-	3,144	3,459	-	-	3,459
Services (Banking, Financing, etc.)	-	-	-	-	-	-	-	-
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	-	-	-	-	-	-	-	-
Services (Call Center, BPO, etc.)	-	-	-	-	-	-	-	-
Services (Canteen and Restaurant Operation, etc.)	-	-	-	-	-	-	-	-
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	-	-	-	-	-	-	-	-
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	-	-	-	-	-	-	-	-
Services (Other General Services)	-	-	-	-	-	-	-	-
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	3,144	-	-	3,144	3,459	-	-	3,459
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	-	-	-	-	-	-	-	-
Services (Wholesale, Retail, Trading, etc.)	-	-	-	-	-	-	-	-
VIII. Tourism	-	-	-	-	-	-	-	-
Tourism (Accommodation, Hotels, Resort, etc.)	-	-	-	-	-	-	-	-
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Total	3,144	-	-	3,144	3,459	-	-	3,459

¹ The 2016 projections of investment tax expenditure for incentives on income tax are computed using the 2015 - 2016 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projection on investment tax expenditure for incentives on customs duties is computed using the 2015 - 2016 growth rate of value of imports of the Philippine Economic Zone Authority (PEZA).

² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
BOARD OF INVESTMENTS (BOI)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	495,344	-	-	495,344	505,927	-	-	505,927
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	37,889	-	-	37,889	38,699	-	-	38,699
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	120,474	-	-	120,474	123,048	-	-	123,048
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	336,981	-	-	336,981	344,181	-	-	344,181
II. Economic and Low-Cost Housing	3,450,781	132,383	149	3,583,313	3,796,221	145,635	191	3,942,047
Economic and Low-cost Housing	3,450,781	132,383	149	3,583,313	3,796,221	145,635	191	3,942,047
III. Energy	9,630,410	1,515,048	649,668	11,795,127	10,401,611	1,636,373	832,017	12,870,001
Energy (Coal, Diesel, etc.)	5,542,681	-	539,694	6,082,374	5,986,537	-	691,175	6,677,712
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	655,846	-	-	655,846	708,366	-	-	708,366
Energy (Renewable Energy - Biomass)	351,084	58,590	95,476	505,151	379,199	63,282	122,275	564,756
Energy (Renewable Energy - Geothermal)	1,966,940	1,455,001	1,719	3,423,660	2,124,452	1,571,517	2,202	3,698,170
Energy (Renewable Energy - Hydro)	621,849	1,457	1,408	624,715	671,647	1,574	1,804	675,024
Energy (Renewable Energy - Solar)	39,895	-	11,371	51,266	43,090	-	14,562	57,652
Energy (Renewable Energy - Unspecified)	35,047	-	-	35,047	37,854	-	-	37,854
Energy (Renewable Energy - Wind)	417,068	-	-	417,068	450,467	-	-	450,467
IV. Manufacturing	5,154,310	21,645	16,053	5,192,008	5,567,066	23,378	20,559	5,611,003
Manufacturing (Chemicals, etc.)	425,904	-	5	425,910	460,011	-	7	460,018
Manufacturing (Food, Food Processing, etc.)	1,537,279	15,608	4,727	1,557,614	1,660,384	16,858	6,054	1,683,296
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	7,862	-	26	7,888	8,492	-	34	8,525
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	1,385,572	-	4,898	1,390,470	1,496,528	-	6,273	1,502,801
Manufacturing (Metals, Steel, etc.)	1,021,461	-	184	1,021,645	1,103,260	-	235	1,103,495
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	116,860	-	2,465	119,325	126,218	-	3,157	129,375
Manufacturing (Personal Goods, etc.)	734	-	923	1,657	793	-	1,181	1,974
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	646,865	2,460	121	649,447	698,666	2,657	156	701,479
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	11,772	3,577	2,703	18,052	12,715	3,863	3,462	20,040
V. Mining and Quarrying	1,765,974	-	-	1,765,974	1,907,393	-	-	1,907,393
Mining and Quarrying	1,765,974	-	-	1,765,974	1,907,393	-	-	1,907,393
VI. PPP Projects	918,502	-	-	918,502	1,010,449	-	-	1,010,449
PPP Projects	918,502	-	-	918,502	1,010,449	-	-	1,010,449
VII. Services	5,057,479	436	32,565	5,090,479	5,563,757	480	41,705	5,605,941
Services (Banking, Financing, etc.)	-	-	-	-	-	-	-	-
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	8,211	436	-	8,647	9,033	480	-	9,512
Services (Call Center, BPO, etc.)	3,844	-	-	3,844	4,229	-	-	4,229
Services (Canteen and Restaurant Operation, etc.)	-	-	-	-	-	-	-	-
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	-	-	-	-	-	-	-	-
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	31,139	-	-	31,139	34,256	-	-	34,256
Services (Other General Services)	-	-	-	-	-	-	-	-
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	193,668	-	-	193,668	213,055	-	-	213,055
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	4,817,888	-	32,565	4,850,452	5,300,181	-	41,705	5,341,886
Services (Wholesale, Retail, Trading, etc.)	2,730	-	-	2,730	3,003	-	-	3,003
VIII. Tourism	292,909	250,462	-	543,372	322,231	275,534	-	597,766
Tourism (Accommodation, Hotels, Resort, etc.)	292,909	209,374	-	502,283	322,231	230,333	-	552,564
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	41,088	-	41,088	-	45,202	-	45,202
IX. Unfilled/ Unspecified Registered Activity	-	-	14,889	14,889	-	-	19,068	19,068
Unfilled/ Unspecified Registered Activity	-	-	14,889	14,889	-	-	19,068	19,068
Total	26,765,710	1,919,974	713,323	29,399,007	29,074,655	2,081,400	913,539	32,069,594

¹ The 2016 projections of investment tax expenditure for incentives on income tax are computed using the 2015 - 2016 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projection on investment tax expenditure for incentives on customs duties is computed using the 2015 - 2016 growth rate of value of imports of the Philippine Economic Zone Authority (PEZA).

² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
CLARK DEVELOPMENT CORPORATION (CDC)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	-	24	-	24	-	24	-	24
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	24	-	24	-	24	-	24
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-
III. Energy	-	3,914	-	3,914	-	4,227	-	4,227
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	3,914	-	3,914	-	4,227	-	4,227
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-
IV. Manufacturing	-	651,649	1,449,112	2,100,762	-	703,833	1,855,849	2,559,683
Manufacturing (Chemicals, etc.)	-	-	8,224	8,224	-	-	10,532	10,532
Manufacturing (Food, Food Processing, etc.)	-	377	16,880	17,257	-	407	21,618	22,026
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	-	21,595	330,390	351,985	-	23,324	423,124	446,449
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	-	112,271	769,422	881,693	-	121,261	985,384	1,106,645
Manufacturing (Metals, Steel, etc.)	-	8,333	26,105	34,438	-	9,001	33,432	42,433
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	-	7,248	11,739	18,986	-	7,828	15,033	22,861
Manufacturing (Personal Goods, etc.)	-	9,276	39,913	49,190	-	10,019	51,116	61,135
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	-	479,694	210,457	690,151	-	518,108	269,528	787,636
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	-	12,855	35,982	48,837	-	13,885	46,081	59,966
V. Mining and Quarrying	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-
VII. Services	325,532	1,209,787	157,287	1,692,606	358,119	1,330,893	201,434	1,890,446
Services (Banking, Financing, etc.)	-	65	-	65	-	72	-	72
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	1,516	74,347	583	76,446	1,668	81,789	747	84,204
Services (Call Center, BPO, etc.)	-	94,121	420	94,541	-	103,543	538	104,081
Services (Canteen and Restaurant Operation, etc.)	-	8,543	3,632	12,175	-	9,399	4,651	14,050
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	102,646	154,920	6,726	264,292	112,922	170,429	8,613	291,964
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	274	825	2,204	3,303	302	907	2,823	4,032
Services (Other General Services)	-	120,287	-	120,287	-	132,328	-	132,328
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	-	75,392	48	75,440	-	82,939	61	83,000
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	221,094	668,852	45,877	935,823	243,227	735,808	58,753	1,037,788
Services (Wholesale, Retail, Trading, etc.)	-	12,434	97,798	110,232	-	13,679	125,248	138,927
VIII. Tourism	-	266,951	19,376	286,326	-	293,674	24,814	318,488
Tourism (Accommodation, Hotels, Resort, etc.)	-	266,951	19,376	286,326	-	293,674	24,814	318,488
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	13,712	13,712	-	-	17,561	17,561
Unfilled/ Unspecified Registered Activity	-	-	13,712	13,712	-	-	17,561	17,561
Total	325,532	2,132,325	1,639,487	4,097,344	358,119	2,332,651	2,099,659	4,790,429

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² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
CAGAYAN ECONOMIC ZONE AUTHORITY (CEZA)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-
III. Energy	-	317	-	317	-	342	-	342
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	317	-	317	-	342	-	342
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-
IV. Manufacturing	-	-	-	-	-	-	-	-
Manufacturing (Chemicals, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Food, Food Processing, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Metals, Steel, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Goods, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	-	-	-	-	-	-	-	-
V. Mining and Quarrying	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-
VII. Services	-	455,047	926	455,973	-	500,600	1,186	501,786
Services (Banking, Financing, etc.)	-	-	-	-	-	-	-	-
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	-	12,013	-	12,013	-	13,215	-	13,215
Services (Call Center, BPO, etc.)	-	429	-	429	-	472	-	472
Services (Canteen and Restaurant Operation, etc.)	-	-	-	-	-	-	-	-
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	-	25,682	-	25,682	-	28,253	-	28,253
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	-	-	-	-	-	-	-	-
Services (Other General Services)	-	-	-	-	-	-	-	-
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	-	416,789	926	417,715	-	458,512	1,186	459,698
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	-	-	-	-	-	-	-	-
Services (Wholesale, Retail, Trading, etc.)	-	134	-	134	-	147	-	147
VIII. Tourism	-	85	-	85	-	93	-	93
Tourism (Accommodation, Hotels, Resort, etc.)	-	85	-	85	-	93	-	93
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Total	-	455,448	926	456,375	-	501,035	1,186	502,221

¹ The 2016 projections of investment tax expenditure for incentives on income tax are computed using the 2015 - 2016 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projection on investment tax expenditure for incentives on customs duties is computed using the 2015 - 2016 growth rate of value of imports of the Philippine Economic Zone Authority (PEZA).

² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	14,821	-	14,821	-	16,305	-	16,305
Economic and Low-cost Housing	-	14,821	-	14,821	-	16,305	-	16,305
III. Energy	-	-	94,654	94,654	-	-	121,222	121,222
Energy (Coal, Diesel, etc.)	-	-	10,240	10,240	-	-	13,115	13,115
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	84,414	84,414	-	-	108,108	108,108
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-
IV. Manufacturing	16,923,499	13,179,764	11,991,100	42,094,363	18,278,729	14,235,196	15,356,762	47,870,687
Manufacturing (Chemicals, etc.)	477,630	237,026	101,805	816,461	515,879	256,007	130,380	902,265
Manufacturing (Food, Food Processing, etc.)	102,967	374,597	377,097	854,660	111,212	404,594	482,940	998,747
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	193,506	75,461	1,016,277	1,285,245	209,002	81,504	1,301,526	1,592,032
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	14,227,590	6,813,181	6,460,174	27,500,945	15,366,932	7,358,779	8,273,416	30,999,127
Manufacturing (Metals, Steel, etc.)	197,320	360,761	636,418	1,194,500	213,122	389,651	815,048	1,417,821
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	100,691	202,976	219,210	522,877	108,754	219,230	280,738	608,722
Manufacturing (Personal Goods, etc.)	51,438	148,883	226,191	426,512	55,557	160,806	289,679	506,041
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	622,699	3,362,565	1,758,696	5,743,960	672,564	3,631,838	2,252,327	6,556,730
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	949,659	1,604,313	1,195,231	3,749,203	1,025,707	1,732,786	1,530,708	4,289,202
V. Mining and Quarrying	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-
VII. Services	7,504,464	12,394,686	2,314,702	22,213,852	8,255,697	13,635,453	2,964,392	24,855,542
Services (Banking, Financing, etc.)	-	-	-	-	-	-	-	-
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	218,936	75,517	276,157	570,610	240,853	83,076	353,668	677,597
Services (Call Center, BPO, etc.)	5,538,576	8,250,445	102,324	13,891,345	6,093,014	9,076,354	131,044	15,300,412
Services (Canteen and Restaurant Operation, etc.)	-	3,911	222	4,132	-	4,302	284	4,586
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	148,618	1,020,983	27,761	1,197,361	163,495	1,123,188	35,553	1,322,236
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	2,597	280,447	77	283,121	2,857	308,521	98	311,476
Services (Other General Services)	-	-	48	48	-	-	61	61
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	1,551,443	2,483,079	54,866	4,089,388	1,706,750	2,731,646	70,266	4,508,662
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	44,293	277,739	1,602,013	1,924,046	48,727	305,542	2,051,666	2,405,936
Services (Wholesale, Retail, Trading, etc.)	-	2,566	251,235	253,801	-	2,823	321,752	324,575
VIII. Tourism	1,517,940	184,885	1,575	1,704,401	1,669,894	203,393	2,017	1,875,304
Tourism (Accommodation, Hotels, Resort, etc.)	1,517,940	184,885	1,575	1,704,401	1,669,894	203,393	2,017	1,875,304
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	452,715	452,715	-	-	579,782	579,782
Unfilled/ Unspecified Registered Activity	-	-	452,715	452,715	-	-	579,782	579,782
Total	25,945,904	25,774,156	14,854,746	66,574,805	28,204,319	28,090,347	19,024,176	75,318,842

¹ The 2016 projections of investment tax expenditure for incentives on income tax are computed using the 2015 - 2016 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projection on investment tax expenditure for incentives on customs duties is computed using the 2015 - 2016 growth rate of value of imports of the Philippine Economic Zone Authority (PEZA).

² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
PORO POINT MANAGEMENT CORPORATION (PPMC)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-
III. Energy	-	321	-	321	-	347	-	347
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	321	-	321	-	347	-	347
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-
IV. Manufacturing	-	2,851	154	3,005	-	3,080	197	3,276
Manufacturing (Chemicals, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Food, Food Processing, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Metals, Steel, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Goods, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	-	2,851	154	3,005	-	3,080	197	3,276
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	-	-	-	-	-	-	-	-
V. Mining and Quarrying	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-
VII. Services	-	516	-	516	-	568	-	568
Services (Banking, Financing, etc.)	-	-	-	-	-	-	-	-
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	-	-	-	-	-	-	-	-
Services (Call Center, BPO, etc.)	-	-	-	-	-	-	-	-
Services (Canteen and Restaurant Operation, etc.)	-	-	-	-	-	-	-	-
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	-	516	-	516	-	568	-	568
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	-	-	-	-	-	-	-	-
Services (Other General Services)	-	-	-	-	-	-	-	-
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	-	-	-	-	-	-	-	-
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	-	-	-	-	-	-	-	-
Services (Wholesale, Retail, Trading, etc.)	-	-	-	-	-	-	-	-
VIII. Tourism	-	49,310	-	49,310	-	54,246	-	54,246
Tourism (Accommodation, Hotels, Resort, etc.)	-	49,310	-	49,310	-	54,246	-	54,246
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Total	-	52,998	154	53,151	-	58,240	197	58,436

¹ The 2016 projections of investment tax expenditure for incentives on income tax are computed using the 2015 - 2016 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projection on investment tax expenditure for incentives on customs duties is computed using the 2015 - 2016 growth rate of value of imports of the Philippine Economic Zone Authority (PEZA).

² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
SUBIC BAY METROPOLITAN AUTHORITY (SBMA)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-
III. Energy	-	16,519	42	16,561	-	17,842	54	17,896
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	15,006	42	15,049	-	16,208	54	16,262
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	1,513	-	1,513	-	1,634	-	1,634
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-
IV. Manufacturing	349,262	892,868	246,760	1,488,889	377,230	964,368	316,021	1,657,619
Manufacturing (Chemicals, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Food, Food Processing, etc.)	-	402	112	514	-	434	143	578
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	-	404	25,746	26,151	-	437	32,973	33,409
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	-	712,806	83,746	796,552	-	769,888	107,252	877,139
Manufacturing (Metals, Steel, etc.)	-	10	4,321	4,331	-	10	5,534	5,544
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	-	87,017	10,885	97,902	-	93,985	13,940	107,925
Manufacturing (Personal Goods, etc.)	-	-	141	141	-	-	181	181
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	349,262	59,500	120,446	529,207	377,230	64,265	154,252	595,747
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	-	32,729	1,363	34,092	-	35,349	1,746	37,096
V. Mining and Quarrying	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-
VII. Services	43	384,183	110,772	494,998	47	422,642	141,863	564,552
Services (Banking, Financing, etc.)	-	341	-	341	-	375	-	375
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	-	7,450	176	7,626	-	8,196	225	8,421
Services (Call Center, BPO, etc.)	-	1,118	-	1,118	-	1,229	-	1,229
Services (Canteen and Restaurant Operation, etc.)	-	11,379	105	11,484	-	12,518	134	12,652
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	30	208,508	46,143	254,681	33	229,381	59,095	288,508
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	-	12,194	113	12,307	-	13,415	145	13,560
Services (Other General Services)	13	1,075	400	1,488	14	1,183	512	1,709
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	-	31,164	-	31,164	-	34,284	-	34,284
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	-	79,652	2,505	82,156	-	87,625	3,208	90,833
Services (Wholesale, Retail, Trading, etc.)	-	31,302	61,330	92,633	-	34,436	78,544	112,980
VIII. Tourism	3,375	56,981	1,212	61,568	3,713	62,685	1,552	67,950
Tourism (Accommodation, Hotels, Resort, etc.)	3,375	56,942	1,212	61,530	3,713	62,643	1,552	67,908
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	38	-	38	-	42	-	42
IX. Unfilled/ Unspecified Registered Activity	275,618	638,215	-	913,833	299,282	693,012	-	992,294
Unfilled/ Unspecified Registered Activity	275,618	638,215	-	913,833	299,282	693,012	-	992,294
Total	628,298	1,988,766	358,786	2,975,849	680,273	2,160,549	459,490	3,300,312

¹ The 2016 projections of investment tax expenditure for incentives on income tax are computed using the 2015 - 2016 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projection on investment tax expenditure for incentives on customs duties is computed using the 2015 - 2016 growth rate of value of imports of the Philippine Economic Zone Authority (PEZA).

² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-
IV. Manufacturing	-	-	-	-	-	-	-	-
Manufacturing (Chemicals, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Food, Food Processing, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Metals, Steel, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Goods, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	-	-	-	-	-	-	-	-
V. Mining and Quarrying	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-
VII. Services	-	-	-	-	-	-	-	-
Services (Banking, Financing, etc.)	-	-	-	-	-	-	-	-
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	-	-	-	-	-	-	-	-
Services (Call Center, BPO, etc.)	-	-	-	-	-	-	-	-
Services (Canteen and Restaurant Operation, etc.)	-	-	-	-	-	-	-	-
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	-	-	-	-	-	-	-	-
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	-	-	-	-	-	-	-	-
Services (Other General Services)	-	-	-	-	-	-	-	-
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	-	-	-	-	-	-	-	-
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	-	-	-	-	-	-	-	-
Services (Wholesale, Retail, Trading, etc.)	-	-	-	-	-	-	-	-
VIII. Tourism	81,886	-	-	81,886	90,084	-	-	90,084
Tourism (Accommodation, Hotels, Resort, etc.)	-	-	-	-	-	-	-	-
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	81,886	-	-	81,886	90,084	-	-	90,084
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Total	81,886	-	-	81,886	90,084	-	-	90,084

¹ The 2016 projections of investment tax expenditure for incentives on income tax are computed using the 2015 - 2016 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projection on investment tax expenditure for incentives on customs duties is computed using the 2015 - 2016 growth rate of value of imports of the Philippine Economic Zone Authority (PEZA).

² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)

Table K.1.d.
2015 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2016
ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA)
(in thousand pesos)

Sector	2015 (Actual)				2016 (Projection) ¹			
	Income Tax Holiday (ITH) ²	Special Income Tax Rate ³	Custom Duties	Total	Income Tax Holiday	Special Income Tax Rate	Custom Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-
IV. Manufacturing	-	2,639	-	2,639	-	2,851	-	2,851
Manufacturing (Chemicals, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Food, Food Processing, etc.)	-	2,639	-	2,639	-	2,851	-	2,851
Manufacturing (Garments, Textiles, Wearables including Jewelry, Leather Products - including bags, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Industrial Goods, Machines, Electronics, Electrical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Metals, Steel, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Care and Healthcare Products, Medical Products, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Personal Goods, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Vehicles, Vehicle Accessories, Transport Equipment, etc.)	-	-	-	-	-	-	-	-
Manufacturing (Wood, Glass, Paper, Plastic, Ceramic, Rubber Products, etc.)	-	-	-	-	-	-	-	-
V. Mining and Quarrying	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-
VII. Services	5,512	847	-	6,359	6,064	932	-	6,996
Services (Banking, Financing, etc.)	-	-	-	-	-	-	-	-
Services (Business Consultancy, Technical Assistance, Customer Support, R&D, etc.)	-	847	-	847	-	932	-	932
Services (Call Center, BPO, etc.)	-	-	-	-	-	-	-	-
Services (Canteen and Restaurant Operation, etc.)	11	-	-	11	12	-	-	12
Services (Construction, Leasing, Real Estate other than Economic and Low-Cost Housing, Ecozone Operator, etc.)	-	-	-	-	-	-	-	-
Services (Operator of Training and Learning Centers, Operator of Medical and Health Facilities, etc.)	-	-	-	-	-	-	-	-
Services (Other General Services)	5,501	-	-	5,501	6,052	-	-	6,052
Services (Software Development, IT-Related Services, Gaming and other Computer-Related Activities, etc.)	-	-	-	-	-	-	-	-
Services (Warehousing, Logistics, Utilities, Operator of Sea Ports and Airports, etc.)	-	-	-	-	-	-	-	-
Services (Wholesale, Retail, Trading, etc.)	-	-	-	-	-	-	-	-
VIII. Tourism	-	-	-	-	-	-	-	-
Tourism (Accommodation, Hotels, Resort, etc.)	-	-	-	-	-	-	-	-
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-
Total	5,512	3,487	-	8,999	6,064	3,783	-	9,847

¹ The 2016 projections of investment tax expenditure for incentives on income tax are computed using the 2015 - 2016 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projection on investment tax expenditure for incentives on customs duties is computed using the 2015 - 2016 growth rate of value of imports of the Philippine Economic Zone Authority (PEZA).

² The investment tax expenditure on ITH is computed by applying the regular income tax rate of 30% to the net taxable income.

³ The investment tax expenditure on special income tax rate is computed as the difference between the amount that would be paid under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Data Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC)